

132.285 Use by city of county assessment allowance for costs -- City's power in adopting procedures to use county assessment -- Appropriation.

- (1) Except as provided in subsection (3) of this section, any city may by ordinance elect to use the annual county assessment for property situated within such city as a basis of ad valorem tax levies ordered or approved by the legislative body of the city. Any city making such election shall notify the Department of Revenue and property valuation administrator prior to the next succeeding assessment to be used for city levies. In such event the assessment finally determined for county tax purposes shall serve as a basis of all city levies for the fiscal year commencing on or after the county assessment date. Each city which elects to use the county assessment shall annually appropriate and pay each fiscal year to the office of the property valuation administrator for deputy and other authorized personnel allowance, supplies, maps and equipment, and other authorized expenses of the office one-half of one cent (\$0.005) for each one hundred dollars (\$100) of assessment; provided, that sums paid shall not be less than two hundred fifty dollars (\$250), nor more than forty thousand dollars (\$40,000) in a city having an assessment subject to city tax of less than two billion dollars (\$2,000,000,000) or fifty thousand dollars (\$50,000) in a city having an assessment subject to city tax of more than two billion dollars (\$2,000,000,000). This allowance shall be based on the assessment as of the previous January 1. Each property valuation administrator shall file a claim with the city and the city shall order payment in an amount not to exceed the appropriation authorized by this section. The property valuation administrator shall be required to account for all moneys paid to his office by the city and any funds unexpended by the close of each fiscal year shall carry over to the next fiscal year. Notwithstanding any statutory provisions to the contrary, the assessment dates for such city shall conform to the corresponding dates for the county, and such city may by ordinance establish additional financial and tax procedures that will enable it effectively to adopt the county assessment. The legislative body of any city adopting the county assessment may fix the time for levying the city tax rate, fiscal year, due and delinquency dates for taxes and any other dates that will enable it effectively to adopt the county assessment, notwithstanding any statutory provisions to the contrary. Any such city may, by ordinance, abolish any office connected with city assessment and equalization; except that in the case of a city assessor who is elected by the qualified voters of the city, the office may not be abolished before the end of the term of such assessor. Any city which elects to use the county assessment shall have access to the assessment records as soon as completed and may obtain a copy of that portion of the records which represents the assessment of property within such city by additional payment of the cost thereof. Once any city elects to use the county assessment, such action cannot be revoked without notice to the Department of Revenue and the property valuation administrator six (6) months prior to the next date as of which property is assessed for state and county taxes.
- (2) In the event any omitted property is assessed by the property valuation administrator as provided by KRS 132.310 such assessment shall be considered as part of the assessment adopted by the city according to subsection (1) of this section.

- (3) For purposes of the levy and collection of ad valorem taxes on motor vehicles, cities shall use the assessment required to be made pursuant to KRS 132.487(5).
- (4) Notwithstanding the provisions of subsection (1) of this section, each city which elects to use the county assessment for ad valorem taxes levied for 1996 or subsequent years, and which used the county assessment for ad valorem taxes levied for 1995, shall appropriate and pay to the office of the property valuation administrator for the purposes set out in subsection (1) of this section an amount equal to the amount paid to the office of the property valuation administrator in 1995, or the amount required by the provisions of subsection (1) of this section, whichever is greater.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 186, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 254, sec. 19, effective July 15, 1996. -- Amended 1984 Ky. Acts ch. 54, sec. 17, effective January 1, 1985. -- Amended 1972 Ky. Acts ch. 245, sec. 4. -- Amended 1966 Ky. Acts ch. 178, sec. 1. -- Amended 1962 Ky. Acts ch. 29, sec. 2. -- Amended 1960 Ky. Acts ch. 186, Art. I, sec. 7. -- Amended 1950 Ky. Acts ch. 159, sec. 1. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 5, sec. 1. -- Created 1942 Ky. Acts ch. 131, sec. 25.